

**Illinois Department of Revenue
Regulations**

Title 86 Part 100 Section 100.9800 Letter Ruling Procedures
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TITLE 86: REVENUE

**PART 100
INCOME TAX**

Section 100.9800 Letter Ruling Procedures

- a) For Department rules concerning Private Letter Rulings, see 2 Ill. Adm. Code 1200.
- b) For Department rules concerning the binding effect of Private Letter Rulings, see 2 Ill. Adm. Code 1200.
- c) For Department rules concerning the rescission of Private Letter Rulings, see 2 Ill. Adm. Code 1200.

(Source: Amended at 17 Ill. Reg. 19966, effective November 9, 1993)